

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2008-3
(Replacing Tribunal Notice 2004-4)
Issued: April 15, 2008

MOTIONS FOR IMMEDIATE CONSIDERATION

TTR 230 requires the payment of a motion fee for *each* motion filed with the Tribunal. A filing fee for a motion for immediate consideration is required, in addition to the motion fee for the underlying motion. A motion for immediate consideration filed without a separate filing fee will not be considered until the defective filing is cured. See Tribunal Notice 2008-1.

Litigants responding to a motion for immediate consideration have asked for clarification of the time allowed for them to submit a response. Because the time for decision depends on the circumstances presented in the motion, and no rules are directly on point, the Tribunal members wish to establish a uniform internal procedure that protects litigants.

In reviewing motions for immediate consideration, the Tribunal will seek an indication in the motion that the nonmoving party has received notice of the motion, the name of the person so notified, and whether the nonmoving party agrees to or opposes the request for immediate consideration.

With this information, the Tribunal will minimally wait seven days after service of the motion before rendering a decision. Lacking this information, the Tribunal will minimally wait 14 days before rendering a decision, to ensure that the nonmoving party has adequate notice and time to file a response. The Tribunal may also confirm the contact, advice, and receipt of notice by telephone.

If the Tribunal determines that immediate denial is warranted, it will do so without waiting for a response from the nonmoving party. For motions that require action prior to the expiration of the time period for the filing of the response, the moving party must also explain why the motion was not filed sooner.

This Tribunal Notice replaces Tribunal Notice 2004-4 and will take effect May 12, 2008.